OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, NANJANGUD.

Notification dated 5th June 1953.

No. Oc. 157—52-53. Notice is hereby given to the inhabitants of Nanjangud Town Municipality that the Nanjangud Town Municipal Council have framed bye-laws to impose the tax, rate, octroi or cess, defined in the rules appended to.

Any inhabitant of Nanjangud Town Municipality objecting to the following proposed bye-laws, may, from one month from this date of this Notice, send his objections in writing to the Municipal Council :—

1. Bye-laws.

1. Bye-laws for the numbering and registration of vehicles in Nanjangud Town Municipality framed under Section 48 (1) (*j*) read with Section 66 of the Mysore Town Municipalities Act of 1951.

2. Bye-laws for regulating the Shaving and Hair-dressing Saloons in Nanjangud Town Municipality framed under Section 48 (1) (*b*) (*iii*) read with Section 161 and Schedule XIII of the Mysore Town Municipalities Act of 1951 with Rules thereon.

3. Bye-laws for levy of octroi duty on articles imported into Nanjangud Town Municipality framed under Section 48 (1) (*k*) of the Mysore Town Municipalities Act of 1951.

4. Rules for levy of octroi duty on articles imported into the Nanjangud Town Municipality framed under Section 46 (1) (*h*) of the Mysore Town Municipalities Act of 1951.

5. Bye-laws for levy and collection of tax on Art, Profession, Trade and callings and an office or appointment framed under Section 48 (1) (*i*) of the Mysore Town Municipalities Act of 1951.

6. Rules for levy and collection of tax on Art, Profession, Trade and callings and on office or appointments framed under Section 46 (1) (*h*) read with Section 61 (*h*) (*xi*) of the Mysore Town Municipalities Act of 1951.

7. Bye-laws regulating the use of public parks, gardens and open spaces in Nanjangud Town framed under Section 48 (1) (*x*) of the Mysore Town Municipalities Act of 1951.

Objections received after the due date will not be considered.

N. K. MARIKEMPIAH,
300 *President.*

Bye-laws for the numbering and registration of Vehicles in Nanjangud Town Municipality framed in exercise of powers conferred by Section 48 (1) (*j*) read with Section 66 of the Mysore Town Municipalities Act of 1951.

1. Any person who is the the owner of a carriage, bicycle or tricycle liable to taxation in the Municipality shall register such carriage, bicycle or tricycle at the Town Municipal Office within thirty days of these bye-laws coming into force or within thirty days of his newly coming into possession of such carriage, bicycles or tricycles. He shall also, when he continues, to be in possession of such carriage, bicycle or tricycle, renew the registration at the said office for a year within thirty days from 1st April each year.

Explanation :—No. 1. 'Owner' in these bye-laws includes the person in charge or possession for the time being of the carriage, bicycle or tricycle.

2. Carriage means any wheeled vehicle drawn by a horse, bullock or other animal or pushed or pulled by a man but does not include tricycle constructed for use by children below the age of twelve years and perambulators.

2. The above registration shall be made on payment of the yearly tax on such carriage, bicycle, cart pulled on or pushed by man at the rates noted below :—

	Name of vehicle	Annual tax Rs.
1	Bicycle	2 0 0
2	Tricycle	2 0 0
3	Cart drawn by	
	(a) Doudle bullocks	4 0 0
	(b) Single bullock	3 0 0
	(c) by horse or horses	4 0 0
4	Carts pulled or pushed by man	2 0 0

Education and Health Cess will be additional levy as per rules.

3. A disk bearing the registered number shall be issued free of cost to each carriage, bicycle or tricycle thus registered. In the event of disc being lost, a duplicate will be issued on payment of usual fee. In the case of carriages, the numbers will be painted prominently thereon. The disc and the registered number, which form license for the use of vehicle in the town shall be granted exclusively in the name of licensee and are not transferable to any other person. If any carriage, bicycle or tricycle thus registered is transferred to any person residing beyond the Municipal limits, such registration will be treated as cancelled.

Explanations under Rules 2 and 3 :—(1) Exemption as provided in case of the Municipal President, Executive Officer and other Municipal employees drawing Cycle Allowance for discharge of Municipal duties by maintaining a vehicle.

(2) Tricycle used by children.

4. No carriage, bicycle or tricycle thus registered shall be used without its number, disc being conspicuously attached to it or the number being prominently thereon.

5. The Municipal Council has authorised the Executive Officer, the Municipal Gate-keepers, Toll Inspector, Octroi staff of the Municipality or any other Municipal employees authorised by the Executive Officer to seize and detain the vehicle under Section 66 (1) of the Mysore Town Municipalities Act, 1951.

6. The Municipal Council has authorised the President and the Executive Officer to exercise powers and for executive functions enumerated in paras 2 to 4 of Section 66 of the Mysore Town Municipalities Act, 1951.

7. Any person who contravenes any of the foregoing bye-laws shall, on conviction before a Magistrate, be punishable with a fine which may extend to rupees fifty.

Bye-laws for regulating the Shaving and Hair-Dressing Saloons in Nanjangud Town Municipality framed in exercise of powers conferred by Section 48 (1) (*b*) (*iii*) read with Section 161 and Schedule XIII of the Mysore Town Municipalities Act of 1951.

RULES.

1. (*a*) Any person wishing to use any premises as a barber shop or hair-dressing saloon within the limits of the Municipality, shall apply for a license to the President of the Municipal Council, Nanjangud, who may grant the license applied for, on payment of Rs. 2 as fee or require the applicant to effect such improvements as in the President's opinion are necessary, before his application can be considered or may refuse to grant the license, if in his opinion the premises are not suitable for the purpose.

(*b*) Application shall be made to the President, Nanjangud Town Municipal Council, within one month from the commencement of each official year for renewal of license granted under these bye-laws on payment of Rs. 2 per year.

(*c*) No refund of the fee paid shall be made under any circumstances, provided that when the application for grant or renewal of a license is rejected, the fee paid shall be refunded.

Bye-laws.

1. No person shall use any premises as a barber shop or hair-dressing saloon unless they have a floor space of not less than 10 feet by 8 feet and a height of not less than 10 feet with proper lighting and ventilation and unless they are constructed of masonry or of such other materials as may be approved by the President or Executive Officer in consultation with Health Inspector, and every part thereof is constructed of non-inflammable materials.

2. Each barber shall display his license in a conspicuous part of his shop so that it may be readily seen by the public.

3. Every person in charge of such premises shall cause every part of the floor in such premises be paved or otherwise made impervious and such flooring shall at all times be kept in good order and repair. He shall cause every part of the walls of the premises to be lime-washed at least

twice in a year in the months of April and October or more often if so required by the President or the Executive Officer.

4. All basins for washing and all sinks and washing places in the premises shall be efficiently drained by pipes which shall if necessary be trapped and connected to the Municipal drain.

5. The floor shall be swept at least three times a day (1) before commencement of the work, (2) at noon, and (3) at the close of each day's work followed by a wash with a disinfectant solution.

6. All tables and other articles of Furniture shall have smooth and even surfaces and shall be washed and cleaned daily and kept free from accumulations of hair, dirt and filthy substances.

7. All hair and sweepings shall be collected at frequent intervals and deposited in moveable sanitary bin made of galvanised iron or other equally suitable and impervious material with a close fitting covering lid and emptied into the Municipal dust bin as often as necessary.

8. Within or adjoining the premises, a washing place with sufficient water shall be kept scrupulously cleaned and covered with mosquito proof covers.

9. The premises shall be provided with means for the purpose of sterilising implements and washing the appliances for daily use.

10. Razors and other instruments used for a customer shall be rendered safe immediately after such use by being thoroughly cleaned and dipped for at least 10 minutes in boiling water in a disinfecting solution as may be approved by the Municipal President or the Executive Officer in consultation with the Health Inspector.

11. Every shaving mug and brush shall be throughly rinsed in hot water or other disinfecting solution as may be approved by the President after such occasion, they are used during the course of the day.

No shaving stick or soap shall be directly applied to the face for shaving.

12. At the end of each day every brush, towel, apron, cap and other implements used in the premises shall be sterilised by being immersed in boiling water or disinfected in such manner as may be approved by the President or the Executive Officer in consultation with the Health Inspector.

13. Alum or any other similar material used to stop the flow of blood shall be applied in powdered or liquid form only. No person shall use powder puffs, lump, alum, sponge of finger bowls in barber shop or hair dressing saloons.

14. Utmost cleanliness shall be observed by the barbers in their work. They shall wear clean clothes and wash their hands thoroughly with soap and water after serving each customer. The hands of a barber or operator shall, after the customer is served, in addition to being washed with soap and water, be dipped for not less than two minutes in such disinfectants as may be approved by the District Health Officer, or the President, or the Executive Officer or the Health Inspector.

15. No barber who is suffering from an infectious skin disease or any other infectious ailment shall be allowed to attend customers or to be present on the licensed premises.

16. No leper or any other person suffering from any visible skin disease, open-sore or any loathsome or dangerous disease shall be admitted or be served in such premises.

17. Each shop or saloon shall keep for daily use not less than six towels and six aprons.

18. Whoever commits a breach of any of the above bye-laws shall, on conviction, be punished with fine which may extend to Rupees Fifty.

Bye-laws framed by the Town Municipal Council, Nanjangud, under Section 48 (1) (k) of the Mysore Town Municipalities Act, 1951, for levy of Octroi duty on articles imported into Nanjangud Town Municipality.

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1. The Octroi limits for the purpose of collecting octroi shall be Municipal limits.

2. No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and cross roads having Octroi Ookads as specified below or by railway.

Name of route	Octroi Ookad on the route.
(i) T.-Narasipur Road and Chamarajanagar Road.	T.-Narasipur Gate
(ii) Kumballi or Shankarapura Road. (Kalale Road),	Shankarapura Gate.
(iii) Old T.-Narasipur Road ...	Near Parasuramakshetra Old T.-Narasipur Gate.
(iv) Gundlupet and Ooty Road, Mysore Road.	Hurah Gate
(v) Mysore Road ...	... Mysore Gate.
(vi) By Railway route	... Railway Station

3. (*a*) The octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads and cross roads specifying in bye-law 2, the bonded warehouse and the railway station. Every person bringing dutiable goods within Municipal area shall report the fact of his importing dutiable goods at the first of such posts on the route by which they are brought. All officials of the Octroi Department, Executive officer and persons authorised by the Executive Officer are authorised to inspect the contents of any conveyance of package under Section 85 of the Town Municipalities Act of 1951. The persons in possession of dutiable articles should exhibit the same at the Ookad and communicate any information required by the Octroi Staff.

(*b*) All persons driving vehicles shall stop them at the Octroi posts when entering the Town Municipal limits and whenever required to do so by the Octroi staff for the purpose of examining and searching articles liable to octroi.

(*c*) In case of octroiable articles imported into the town, through the Post Office, the importer shall immediately after taking delivery of the same from the postal authorities, produce the same without breaking bulk together with the relevant invoices at the Octroi Office and pay the octroi due thereon before conveying to his house or place or business.

(*d*) Breach of clauses 3 (a), 3 (b) and 3 (c) of these bye-laws is an offence and it shall render the offender liable on conviction before a Magistrate to a fine not exceeding to Rs. 50.

4. A table showing the articles on which octroi is leviable shall be kept open to the inspection of any person at the Octroi Head Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicious place at every Ookad or office at which octroi is levied.

Grant of License for Sale of Certain Articles.

5. The conditions on or subject to which license for sale of articles liable to octroi may be granted shall be as follows and as stated in bye-law No. 6 and 7 :—It shall not be lawful for any (1) person to sell or offer or keep for sale or import either by wholesale the following articles liable for the octroi duty without a license. The license fee for the wholesale dealing will be Rs. 6 per annum and Rs. 3 for retail dealing.

(*a*) Tobacco in any form.
(*b*) Kerosene oil and all kinds of other oils.
(3) Sugar.

6. **Octroi license for Wholesale Dealers.—**

License No..... License Fees .....
Sri..... is authorised to deal in ..... in Nanjangud Town Municipality during the year 195 -195 .

Octroi license by retail dealers. License fees Rs. 3 same as above.

(1) That the license shall be in force only till the 31st March 19 and that it shall be shown to any octroi officer when he shall lawfully call for the same.

(2) That due written notice of the despatch of all consignment of ..... to the licensee's address and probable date of arrival within Municipal limits will be given to the officer in charge of the Town Bonded Warehouses, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. and by any of the public high roads and cross roads described in the bye-law or by railway, and that the parties in charge themselves report to the first Ookad reached within Municipal limits, a peon from which will accompany the consignment to the

Bonded Warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the Octroi Muthsaddi or the Officer in charge of the Town Bonded Warehouse.

(3) That all Octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M., or by any other than the public roads described in the said schedule or by the railway, will be considered as contraband and treated accordingly.

(4) That the articles subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

(5) That when by the license the licensee is authorised to vend (goods to be specified by the Municipality) in any form, an account in the accompanying form shall be kept by the licensee of all stock of (goods to be specified by the Municipality) imported and disposed of either by sale within the Town or exported beyond the Municipal limits and that such account shall be open to the inspection of any Octroi Officer above the grade of a peon and shall be submitted to the Officer in charge of the Bonded Warehouse on the 15th of every month for verification.

(6) That no dutiable articles intended for consumption in the Town of Nanjangud shall, under any circumstances be allowed to be deposited by the licensee in any of the villages immediatly beyond Municipal limits.

(7) That the license shall not be transfereable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

(8) That the licensee shall deposit Rs. 100 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

Form:

Sri..... is authorised to deal in .....as wholesale dealer in the Nanjangud Town during the year 19..... 19.....

7. **Octroi License for retail dealers:**

License No. ..... License Fees Rs. 3-0-0.

(1) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws:

(2) That in respect of all octroiable articles authorised to store and vend subject to the provision of this license in the said premises by the licensee, the octroi duty shall have been paid and the said articles shall have been produced at the Bonded Warehouse or purchased from a duly licensed wholesale dealer.

(3) That no ..... shall be stored or sold in any other place than licensed premises and any ..... found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(4) That the license shall be in force only for 12 months namely from 1st April ..... to 31st March 19.. ... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the license shall not be transferred by sale, gift, mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(6) The licensee shall within fifteen days from the date of issue of the license shall have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English.

(7) That the licensee shall deposit Rs. 10 as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the license.

(8) That the license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi Bye-laws.

Sri..... ....is authorised to deal in..... .. in Nanjangud Town during the year 19— 19 .

Refunds.

8. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import.

(i) on timber imported and re-exported in log within six months from the date on which octroi was levied;

(ii) on piece goods within three months from the date on which octroi was levied:.

(iii) all other articles within one month from the date on which octroi was levied;

Provided that no refunds shall be granted of any sum less than one rupee.

9. Any person claimimg refund under the above bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

10. Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

11. The Officer in charge of the Octori Office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the from annexed.

12. All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the Octroi Ookad of exit.

13. The octroi subordinate in chargs of the Ookad of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

14. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form, otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be retained until the orders of his superior, are received.

15. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retainng the coupon subject to the disposal in the prescribed course of business.

16. In all cases in which refunds are claimed the triplicate pass duly endorsed, as provided by Bye-laws 13 and 14 respectively must be produced at the Central Octori Office by the person keeping the refund and if after due check the officer-in-charge is satisfied that a refund of octroi covered by such passes is duly payable he shall forthwith pay the same to the person presenting the triplicate pass.

(*a*) Any person who brings into the octroi limits any dutiable articles through routes other than those referred to in these bye-laws or who fails to stop at the Ookad as required by these bye-laws or who does not report the fact of of his bringing into the octroi limits dutiable articles at the first octroi ooked as laid down in these bye-laws shall be punished with fine not exceeding one hundred rupees.

(*b*) Every importer of any dutiable article shall if called upon in writing signed by the President or Executive Officer within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the

articles so received or otherwise. Failure to render accounts in pursuance of such notice shall be punished on conviction before a Magistrate with a fine not exceeding Rs. 50.

(*c*) Any person selling or keeping for sale or having in his possession any dutiable article on which octroi is not cleared shall be punished on conviction before a Magistrate to a fine not exceeding ten times the Octroi due on all the articles so sold or kept for sale or possessed or Rs. 100 whichever may be greater. But the President may compound any such case by levying a fine which in no case shall exceed 10 times the duty payable on such article or articles.

(*d*) Any person importing or exporting dutiable articles who infringes the above bye-laws shall be liable to a fine not exceeding to Rs. 50 on conviction before a Magistrate.

Form of application for refund of Octroi on goods exported from the Municipality.

To be filled up by the Exporter							
Description of goods	Quantity, number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported
1	2	3	4	5	6	7	8

To be filled up by the Exporter		To be filled up by the verifying Officer					Coupen
Means of conveyance	Particulars of packages, *i.e.*, No. of bags, baskets, etc.	Deduction to be made from the quantity, number or value of goods	Why deducted	Net quantity, value or number	Rate of Octroi	Amount of refund	Application No.
9	10	11	12	13	14	15	16

I intend exporting the goods mentioned above from the Municipality. Please refund the duty thereon to..... ..... who is my authorised agent.

.....
Signature of exporter or his authorised representative.

ENDORSEMENT BY VERIFYING OFFICER.

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15.

I have this day..... .....at ....a.m./p.m. satisfied myself that they agree with the details in the application

.....
Signature of verifying officer.

ENDORSEMENT BY THE MUTSADDI AT THE OOKAD OF EXPORT.

I certified that the goods numbering/weighing..... mentioned in this application passed out of the Municipal limits in my presence on ..... at .....

.....
Signature of Mutsaddi at Export Ookad.

(Counterfoil)

(Counterfoil) Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on .....at .....

.....
Signature of Mutsaddi at Export Ookad

REPORT OF REFUND CLERK.

Checked and agreed with the Refund Ledger (the Exporter has produced Railway Receipt No. ..... in proof of export).

.....
Signature of Refund Clerk.

ORDER OF DISBURSING OFFICER.

Pay, Rs. ..... a. ..... p. .....

....
Date..... Signature.

PAYEE'S ACKNOWLEDGMENT.

I acknowledge receipt of the amount entered in the payment order namely, Rs. ..... a. ..... p. ....

....
Dated..... Signature of payee.

Rules framed under Section 46 (1) (h) of the Mysore Town Municipalities Act of 1951 (Mysore Act XXII of 1951) for levy of octroi in Nanjangud Town by the Town Municipal Council, Nanjangud.

1. Octroi shall be levied in respect of animals or goods or both specified in the Schedule I to these rules at the rates noted against each article.

The importer should make a declaration under Rule 101 of Municipal Accounts Manual as to whether articles are for local consumption or for re-export, at the first octroi Ookad.

2. The Octroi shall be paid at the time of import of the animals or the goods to the Octroi Muthsaddi in charge of the Octroi Ookad provided duty amounts to Re. 0-8-0, and octroi exceeding Re. 0-8-0 shall be paid at the Octroi Head Office. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits the Muthsaddi in charge of the Ookad shall cause the importer to take the goods before the President or the Executive Officer or Vice-President or Octroi Manegar for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookads, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Muthsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon; provided that, if the duty to which the goods are liable does not exceed Re. 0-8-0 the Octroi Muthsaddi in charge of Ookad may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by railway, the paigasthi or other officer-in-charge of the Octroi post at the Railway Station may, in the same manner, receive duty not exceeding Re. 0-8-0.

4. When goods accompanied by a pass as aforesaid are brought to the Octroi Head Office, they may be unloaded and weighed or counted by the officer in charge of the Octroi Office. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of goods or shall deposit the same in the Octroi Office. When the duty is paid as above, a permit shall be granted by the officer in charge of the Head Office for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi Ookad from which it was received. In case the importer wishes to export the goods at once, he shall do so only after obtaining a free export pass subject to the goods to the escort of an octroi subordinate.

5. With a view to facilitating the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Head Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice, he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the articles, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Octroi Head Office to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Octroi Head Office at current rates and octroi levied accordingly.

Explanation.—(*a*) When the appraisement of the value of goods is made on the basis of the invoice, the value shall

include all expenses, such as packing charges, freight charges cart hire, etc., less trade discount shown in the invoice.

(*b*) when the importer produces an invoice or a declaration which is found to be false, he shall on conviction before a Magistrate be punishable with a fine which may extend to ten times the value of octroi on such goods or Rs. 100 which ever may be greater.

6. With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed up by the President, be exempted from producing the goods imported by him, or through his agency for inspection at the Octroi Head Office provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Octroi Head Office.

Every deposit holder under this bye-law shall submit on or before the 5th of every month the stock accounts of the previous month for verification of the dutiable articles.

DEPOSIT ROOM—OCTROI HEAD OFFICE.
(Bonded Warehouse).

7. The Municipal Council shall provide a Bonded Warehouse in the Octroi Head Office for the custody of goods which may be deposited under Rule 3 of the Octroi Rules.

8. The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the President. Arrangements shall however, be made by the Officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and, if necessary, of the value of the goods.

10. A receipt in the form appended (Schedule No. 3) shall be given by the officer in charge of the Octroi Head Office for all the goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the officer in charge of the Octroi Head Office may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the article depesited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the descretion of the officer in charge of the Octroi Office be withheeld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Office.

13. Any person who has deposited goods in the Bonded Warehouse may break or change the packing thereof on application to the officer in charge of the warehouse or may, on paying full duty thereon, import such goods immediately after the receipt into the office free covered by an export pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the warehouse be stamped by the officer-in-charge so as to show that are under deposit.

Export pass shall be in triplicate, the original being retained by the officer in-charge of the warehouse, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the warehouse until storage fee has been paid thereon under the following rules:—

(*a*) Goods shall be allowed to remain 24 hours free of charges counted from sunrise to sunrise.

(*b*) After that period single rates as in the following table shall be charged for seven days or portion thereof;

	Rs.	a.	p.	
(a) Cloth bundles and piece goods per bale of 400 lbs.	0	2	0	per day.
(b) Tobacco per bundle	0	1	0	per maund.
(c) Kerosene, Petrol, or any kind of oil, per tin.	0	0	3	per day.
(d) Cocoanuts per 100	0	0	3	,,
(e) Timber per 100 c.ft. ...	0	1	0	,,
(f) Iron and other metals or articles made from metals, per ton.	0	4	0	,,
(g) Tiles per 100 tiles	0	0	6	,,
(h) Other bundles or bags of dutiable articles per bag or bundles.	0	0	6	,,
(i) Betel leaves per 1,000	0	0	6	,,
(j) All other dutiable articles in bundles, packets or bags, per bag or bundle or basket	0	0	6	,,

(*c*) Double these rates shall be charged after seven days provided that the President may, in his discretion, allow a reduction in, or exemption irom, such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in-charge of the deposit room to examine and pass the goods, such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the bonded warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder, at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods, notice of that fact shall be posted for seven days at the bonded warehouse and at the Municipal Office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the Octroi Rules the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amounts so due, the balance shall be kept in deposit for one year and any claims, for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19. The Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20. Any person may, with the sanction of the President, be permitted to use any place as of bonded warehouse on payment of the cost of such establishment and subject to such conditions, as may in each case, be fixed by the President.

21. *Exemptions.*—In the following cases no octroi shall be levied:—

(1) Goods belonging to the Municipal Council, goods belonging to the Government and covered by a certificate issued by the Heads of the Departments; but goods

subsequently sold to contractors are liable to payment of octroi.

(2) Articles of the Electrical Department as long as the agreement of exemption stands in vogue; but goods subsequently sold to contractors are liable for payment of octroi.

(3) Mysore made kamblies, Hand loom goods covered with certificate issued by the District Weaving Demonstrator and duly stamped with the departmental seal.

(4) Personal luggage of the travellers.

(5) The following articles of the personal consumption to the extent noted against each :—

1	Cocoanuts	... ...	5
2	Betel leaves	... ...	100 leaves.
3	Jaggery	... ...	One viss.
4	Beedies	... ...	50
5	Cigarette	... ...	2 packets.
6	Sugar	... ...	Half viss.

22. A receipt in the prescribed form shall be given for payments made under these rules and bye-laws under octroi.

23. Reward for Detection of Smuggling of Octroi. The President is empowered to reward any person who gives information leading to the detection of the offence of smuggling of goods liable to octroi duty, with one half of the fine recovered and in cases in which conviction is not secured but duty is recovered, half the amount of such penalty as may be imposed by the President and recovered under these bye-laws.

SCHEDULE I.

Rate at which Octroi is payable.

Sl. No.	Articles	Per	Rate of Octroi payable. Rs.	a.	p.
1	Cocoanut (fresh)	100	0	8	0
2	Do (dry)	per maund of 24 lbs.	0	6	0
3	Betle leaves	100	0	0	1
4	Sugar	Per maund	0	4	0
5	Sheep or Goat	Per head	0	1	0
6	Tobacco (Raw)	Per maund of 960 tolas.	0	8	0
	(a) Tobacco (Stalk and Dust) ...	Do	0	4	0
	Kerosene Oil	Per tin of 4 gallons.	0	2	0
8	Cloth :—Piecegoods, Hosiery, Articles including Readymade Dresses and Textile Fabrics.	Per cent *ad valorem*.	1	9	0
9	All kinds of oils including diesel oil, machinery oil, mineral oil, castor oil, vegetable oil, etc.	Per maund	0	2	0
10	Cement	Do	0	0	6
11	Tiles (Mangalore pattern) including flooring tiles.	Per cent *ad valorem*.	1	9	0
12	Iron and steel or articles made therefrom including machinery parts and other metals, *viz.*, brass, copper, aluminium, zinc, alloys and articles made therefrom.	Do	1	9	0
13	Beedies	Per 1,000	0	2	0
14	Cigarettes	Do	0	4	0
15	Timber :—Teak, rosewood, honne (logs) ...	Per C.ft.	0	1	0
	Do do (sawn)...	Do		1	3
	Do All other kinds of wood (logs)...	Do		0	9
	Do do (sawn)...	Do	0	1	0
16	Cotton seeds	Per bag of 100 seers	0	1	0
17	Groundnuts and groundnut seeds ...	Per candy of 100 seers	0	1	0
	(a) Oil seeds with or without sippe ...	Do	0	1	0
18	Jaggery	Per maund	0	2	0
19	Ghee	Do	0	8	0
20	Butter	Do	0	8	0
	(a) Butter	Per seer	0	0	3
21	Snuff	Do	0	1	0
22	Arecanut	Per bag of 5 maunds	0	2	0
23	Coffee and coffee powder	Per cent *ad valorem*.	1	9	0
24	Tea	Do	1	9	0
25	Soaps of all kinds including soap flakes, shaving sticks, shaving creams, liquid soaps and the like.	Do	2	0	0
26	Rubber tyre and other rubber articles ...	Do	2	0	0
27	Gunny bags	Per 100 new empty bags	0	8	4
28	Cycles and accessories	Per cent *ad valorem*.	2	0	0
29	Clocks, watches, cameras, porcelain articles and china cups, bekelite and plastic materials, motor vehicles and dynamo.	Do	2	0	0

SCHEDULE II.

To

The Officer-in-charge of the Octroi Office,
Town Municipality of Nanjangud.

Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	Description of articles deposited	No. of packages	Distinguishing marks, if any.	Weight Mds. Srs.	Measurment C.ft. C.in.	Quantity	Value	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Rules Nos. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness :—

Signature
Date.....

Signature of Depositor
Address.....
Date .....

SCHEDULE III,

Octroi Office or Bonded Warehouse,
Nanjangud Town Municipality.

Received for deposit the undermentioned goods from.....

Receipt No.	Consignment number and date.	Goods despatch note number.	Name and description of article.	No. of articles.	Remarks

Octroi Clerk.

Officer in-charge of Octroi Office of Bonded Warehouse. (Octroi Manegar).

Bye-laws for regulating the use of public parks, gardens and open spaces in Nanjangud Town framed by the Municipal Council, Nanjangud, under Section 48(1) (x) of the Mysore Town Municipalities Act, 1951.

1. In these bye-laws, the words, "public parks, gardens and open spaces" shall mean such public parks, gardens and open spaces as are vested in or are under the control of the Municipal Council.

2. Parks, gardens or open spaces when to be kept open.—Every public park, garden and open space shall remain open to the public between such hours as may be notified by the President on the Notice Board to be placed in some conspicuous part of the entrance to such park, garden or open space.

3. Public entertainments, ceremony or exhibition.—No public entertainment, ceremony or exhibition shall be held in a public park, garden or open space, except after permission has been obtained from or given by the President in that behalf, such park, garden or open space shall be kept open or closed for such period and upon such terms and conditions as may be considered expedient by the President and notified in the manner mentioned in Bye-law No. 2 or by Notification in one or more local newspapers. This shall not apply to meetings that come under Bye-law No. 4.

4. Public meetings in parks, etc.—No public meetings shall be held in any public parks, or garden except in such portion thereof as is set apart by the Municipal Council for the purpose of such meetings and in any public park, or garden when any portion is not set apart, no public meeting shall be held without the permission of the President.

5. Entrance or exit.—No person shall enter or quit a public park, garden or open space except by one of the gates or other opening, if any provided for the purpose.

6. Prohibition against defacing or displacing notice boards.—No person shall deface or displace any board or tablet in a public park, garden or open space wherein any notice or bye-law of the Municipal Council is exhibited.

7. Prohibition against bringing of animals.—No person shall bring into a public park, garden or open space any animal whatsoever except dog in leash or suffer to remain therein any animal belonging to him or in his charge.

8. Posting hand bills.—No person shall except with the written permission of the President, post or affix any bill, placard or notice in any part of, or upon any tree, in a public park, garden or open space nor shall any hand bills

be distributed in any public park, garden or open space, except with the permission of the President.

9. Prohibition against removing or disturbing soil, etc.—No person otherwise than in the discharge of his official duty as a servant of the Municipality, shall remove or disturb any soil, turf or flower bed or pluck any flower or leaf in a public park, garden or open space.

10. Damaging property or throwing rubbish.—No person shall destroy, injure, deface, soil or defile any part of any wall fence, barrier or railings in or enclosing any public park, garden or open space or any part of any seat, building, monument, work of art, ornament or decoration or any other structure or erection of any municipal property in a public park, garden or open space.

11. Throwing stones, etc.—No person shall throw on or discharge into a public park, garden or open space, stones or other missiles.

12. Prohibiting the climbing of trees, walls, etc.—No person shall climb any tree, wall, fence, barrier, railings, or post in or enclosing a public park, garden or open space.

13. Games.—No game shall be played in a public park, garden or open space, except subject to such conditions, as may from time to time, be prescribed by the President and notified on a notice board placed in some conspicuous part of the entrance of the public park, garden or open space.

14. Drinking.—No person shall drink within a public park, garden or open space any intoxicating liquor.

15. Erections.—Except with the written permission of the President, no person shall erect any post, rail, fence, pole, tent, booth, stand, building or other structure in a public park, garden or open space.

16. Sale of articles.—No person shall, except with the written permission of the President, sell or offer or expose for sale or left to hire or offer or expose for letting to hire any commodity or article in a public park, garden or open space.

17. Drying or bleaching linen.—No person shall spread or deposit any linen or other fabric in a public park, garden or open space for the purpose of drying or bleaching the same.

18. Obstructing or disturbing servants on duty and others.—No person shall wilfully obstruct, disturb or interrupt any other person in the proper use or enjoyment of a public park, garden or open space or wilfully obstruct, disturb or interrupt any officer or servant of the Municipality or any person employed by the Municipality in the execution of his duty.

19. Nuisance.—No person shall commit nuisance in public park, garden or open space.

20. Cheating, disturbance or causing annoyance to the public.—No person shall create disturbance or cause annoyance to the public in a public park, garden or open space or use abusive, obscene or profane language.

21. Prohibition of entry of person suffering from loathsome or infectious disease.—No person who is suffering from any loathsome or infectious disease shall enter a public park, garden or open space.

22. Prohibition of grazing, etc., of animals in public parks.—No person shall graze or feed any animal, or suffer any animal to be grazed or fed on any grass or tree in any public park garden or open space.

23. Prohibition of writing, etc., on trees.—No person shall write, paint, cut or carve or affix anything on any tree in any public park, garden or open space.

24. Prohibition of driving nails, etc, into trees.—No person shall drive any nail or ring or any other similar article into any tree in any public park, garden or open space.

25. Prohibition of tethering animals to trees, etc.—No person shall tether any animal to any tree or fence or post in or pertaining to, any public park, garden or open space.

26. Prohibition or bathing, etc., in tanks and ponds, etc.—No person shall bathe or wash clothes in any tank, pond or ornamental water storage in any public park or garden, where a notice to that effect is put up by the Municipal Council.

27. Penalty for breach of bye-laws.—Whoever commits a breach of any of the above bye-laws shall, on conviction before a Magistrate, be punishable with a fine which may extend to rupees twenty-five.

Bye-Laws for levy and collection of tax on Art, Profession, Trade and callings and on office or appointment framed by the Municipal Council, Nanjangud Town, under Section 48 (1) (i) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951).

1. On the written requisition of the President, Town Municipal Council, or the Executive Officer as may be authorised by him from time to time in this behalf;

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Nanjangud Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Nanjangud Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer or the Head or the Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October every year furnish—

(*a*) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons, and ;

(*b*) the particulars in regard to any company, of which such employer, Head, Secretary or Manager, as the case may be, is the agent.

3. Notwithstanding anything contained in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits of Nanjangud who has not been required to furnish a return under the bye-law shall within fifteen days of so commencing, give information of the fact to the President or the Executive Officer or to other person authorised by the President in this behalf.

4. Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within fifteen days of such change, give intimation thereof to the President or other person authorised by him in this behalf.

5. Any infringement of these bye-laws by any person, shall be punishable on conviction before a Magistrate to a fine which may extend to Rupees Fifty.

FORM OF RETURN.

True return furnished by ..... under the bye-laws framed by the Nanjangud Town Municipal Council under Section 48 (1) (i) of the Mysore Town Municipalities Act (Mysore Act XXII of 1951), as to the liability to tax on profession, art, trade or calling and on offices and appointments for the year ended.....

1 Name and address of the Party. .....

2 Nature of profession, art, trade or calling followed or office or appointments held. .....

3 Date from which profession, etc., is followed. .....

4 Monthly Income :— .....
(*a*) Included in the last return.
(*b*) During the current year.

5 Remarks .....

Name of the Town .....

Signature of the Party.

Rules for the levy and collection of tax on art, profession, trade and calling and on office and appointments framed by the Nanjangud Town Municipal Council, under Section 46 (1) (*h*) read with Section 61 (*h*) (XI) of the Mysore Town Municipalities Act 1951. (Mysore Act No. XXII of 1951).

1. Every person who, within the Nanjangud Town Municipal limits exercises a profession, art or calling or holds an office or appointment—public or private—or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in Schedule I, appended to these rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2. The tax shall be payable in advance in two equal half-hearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assessment list in the form specified in Sehedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment.

Provided that, no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade or calling or office or appointment has been given to the President, Town Municipal Council, Nanjangud and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I. (*See Rule 1.*)

Rates of Tax on Arts, Professions, Trades and Callings.

Class 1.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to one thousand rupees a month or upwards :—

Yearly Rs. 50.

(i) Carrying on business as a Company ;
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents ;
(iii) Bankers, money lenders, moneychangers, and pawn brokers ;
(iv) Editors and proprietors of newspapers ;
(v) Brokers and dealers in securities, shares or bills of exchange ;
(vi) Practising barristers, advocates, high court vakils, solicitors, attorneys, pleaders and law agents ;
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas ;
(viii) Dentists and Veterinary Surgeons ;
(ix) Owners and farmers of markets and foll farmers;
(x) Architects and Civil Engineers ;
(xi) Keepers of hotels, lodging houses or boarding houses ;
(xii) Builders and surveyors ;
(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds ;
(xiv) Professional artists, photographers, actors, owners or managers of circus or theatrical companies, musicians and dancers ·
(xv) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages ;
(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards. Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards. Rs. 12.

Class IV.

Every person described in Class I whose pay or salary amounts, or whose income is estimated to amount to two hundred rupees a month or upwards. Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts, or whose income is estimated to amount to one hundred rupees a month or upwards. Rs. 4.

Class VI.

Every person decribed in Class I whose pay or salary amounts, or whose income is estimated to amount tofifty rupees a month or upwards. Rs. 2.

Class VII.

Every person described in Class I whose pay or salary amounts, or whose income is estimated to amount to thirty rupees a month or upwards. Re. 1.

NOTE.—The foregoing classification is subject to the following provisos, namely :—

Proviso 1.—No owner of a cotton press shall be placed in any class below Class II.

Proviso 2.—No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill Owner or Factory Owner shall be placed in any class below Class III.

Proviso 3.—No abkari renter (other than a mere liquor shop-keeper), Editor or Proprietor of a newspaper, Broker or other dealer in securities, shares or bills of exchange and no Pleader, Medical Practitioner (other than a Hakim or Vaidhya, Dentist or Veterinary Surgeon) shall be placed in any class below Class IV.

Proviso 4.—No boat owner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel lodging house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule 5*).

Nanjangud Town Municipality.

Division No.....

No.	Name of party	Assessment in previous year		Occupation, Address	Monthly or annual income or other basis of assessment.	Proposed Assessment	
		No.	Amount Rs.			Class	Amt. Number.

N. K. MARIKEMPIAH,
President.